

Jefferson City, MO 65102

Articles of Termination For a Nonprofit Corporation

(Submit with filing fee of \$10.00 and Certificate of Tax Clearance issued by the Missouri Department of Revenue)

Name and address to return filed document:
Name:
Address:
City, State, and Zip Code:

MISSOURI DEPARTMENT OF REVENUE

REQUEST FOR TAX CLEARANCE Phone: (573) 751-9268 Fax: (573) 522-1160

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943	
(REV. 10-2006)	

E-mail: taxclearance@dor.mo.gov		(REV. 10-2006)			
COMPLETE FORM IN ITS ENTIRETY TO OBTAIN A					
MO TAX IDENTIFICATION NUMBER OR EXEMPTION NUMBER FEDE	TION NUMBER (FEIN)	NUMBER (FEIN) CHARTER NUMBER/CERTIFICATE OF AUTHORITY NUMBER			
 Does this business have Missouri employees for whi Do you pay contributions to the Division of Employm 					_
TYPE OF OWNERSHIP If there has been a chang (573) 751-5860 to ensure			nay need to contact	t Business Tax Registration	at
☐ CORPORATION ☐ SOLE PROPRIETORSHIP ☐ PARTNERSHIP ☐ LIMITED LIABILITY COMPANY — How are you taxed? ☐ As a corporation ☐ As a sole owner ☐ As a par					
MAILING ADDRESS OF BUSINESS	ed if the Authorization f	or Polosos of Conf	idential Information	. Castian balaw is not some	nloted \
NAME OF BUSINESS OR CORPORATION	ed, if the Addionization i	n for Release of Confidential Information Section below is not completed.) DOING BUSINESS AS NAME (DBA)			
BUSINESS MAILING ADDRESS		CITY, STATE, ZIP CODE			
CONTACT PERSON		CONTACT PHONE NU	MBER		
REASON FOR REQUEST (Check all that apply					
 □ 1. I am completing the following transaction with the Please check the appropriate box(es). □ Reinstatement □ Withdrawal/Termin All tax types and the account with the Division of the properties. 	nation	- Date of Merger		paid in full.	
 2. I am completing the following transaction: P Selling Business Assets Financial C All tax types and the account with the Division of 		E 🗌 Missouri (
☐ 3. I require a sales/use tax Certificate of No Tax II ☐ Business License ☐ Liquor License			appropriate box(es)		
4. I require a sales/use tax Vendor No Tax Due to Please provide the contact person and phone numbers.			of Missouri.		
Name:		Phone:			
CORPORATIONS If there has been a name	change for this corporat	tion, please provide	e the prior name.		
☐ This corporation files consolidated corporation incor a. The parent corporation's FEIN that these returns b. The Missouri Tax Identification Number of the pa Missouri corporation franchise tax returns cannot be	are being filed under is arent corporation is:	:	ach corporation.		
SOLE PROPRIETORSHIPS YOUR SOCIAL SECURITY		POUSE'S SOCIAL SECURITY NUMBER			
If individual income tax returns have pre-	<u> </u>				
Authorization for Release of Confidential Information: All corr as an accountant) at the request of the taxpayer does not give t	he third party authority to re	equest further informat	tion from the departme	nt. To obtain additional informat	rty (such ion or to
represent the taxpayer before the department, the taxpayer must ex- NAME OF PERSON AUTHORIZED TO RECEIVE THIS INFORMATION	esignating the third par	ty as its representative.	PHONE NUMBER		
ADDRESS	CITY, STATE, ZIP CODE				
SIGNATURE OF OWNER, PARTNER, OR COR SIGNATURE OF OWNER/OFFICER	PORATE OFFICER	Under penalties of pe	rjury I declare that the TELEPHONE		complete
PLEASE MAIL THE COMPLETED FORM JEFFERSON CITY, MO 65105-3666 OR IT M					

Frequently Asked Questions

1. What if I don't know my Missouri tax identification number? The Missouri tax identification number is assigned by the Missouri Department of Revenue at the time you register for the reporting of sales/use, withholding, corporation income or corporation franchise tax. If you have not registered your business or need to check on the status of a registration, please contact Business Tax Registration at (573) 751-5860.

2. What is my federal employer identification number?

The Internal Revenue Service issues your federal employer identification number when you register to file federal taxes. If you do not have this number, we will review the account based on the information provided.

3. What is my corporation charter number/certificate of authority number?

Your corporate charter number is issued to a Missouri corporation, limited liability company or limited partnership, by the Missouri Secretary of State's Office, authorizing your company to transact business in the State of Missouri. The certificate of authority number is issued by the Missouri Secretary of State's Office to foreign entities. Questions concerning these numbers should be directed to the Missouri Secretary of State's Office at (573) 751-4153.

4. I am a foreign corporation. Am I required to register with the Missouri Secretary of State's Office?

If you are a corporation, you must be authorized to transact business in the State of Missouri with the Missouri Secretary of State's Office. Some foreign corporations may not be required to obtain a certificate of authority number in Missouri. If your corporation is not required, indicate so and the reason why. You may review Section 351.572.2 RSMo, at www.moga.state.mo.us/statutes/c300-399/3510572.htm for possible reasons a corporation may not be required to register. If your corporation's activities do not fall within the guidelines of this statute, please contact the Missouri Secretary of State's Office at (573) 751-4153 to obtain authorization to transact business in Missouri.

5. Why do I have to file a franchise tax return if I am not a franchise?

Franchise tax is a tax based on the amount of assets a corporation has in or apportioned to the state of Missouri. It does not pertain to being a franchise.

6. Are not-for-profit corporations subject to franchise tax?

No, pursuant to Section 147.010, RSMo, not-for-profit corporations are not subject to franchise tax.

7. Are LLCs subject to franchise tax?

No, the corporation franchise tax is imposed upon "every corporation organized under or subject to Chapter 351, RSMo." Therefore, LLCs, which are organized under Chapter 347, RSMo, are not subject to franchise tax.

8. What are the reasons a corporation is dissolved?

A corporation can be dissolved for failure to file the Annual Report, failure to file and/or pay required taxes, failure to maintain a registered agent, and practicing fraud against the state.

What are the consequences of being administratively dissolved versus voluntarily dissolved?

If the corporation voluntarily dissolves it indicates the corporation requested the dissolution. If it is administratively dissolved, the Secretary of State's Office has dissolved the corporation. If the corporation is administratively dissolved, it could have difficulty when bidding a job in the state, trying to obtain a loan, or when completing a financial closing through a bank. The Secretary of State's web site is: http://www.sos.mo.gov/, and may be viewed for additional information, forms, and the current status of the corporation.

10. Does this request have to be signed by the owner or corporate officer?

Yes, an officer or the owner must sign the request.

11. Can I send my Secretary of State application with my tax clearance request form?

No, once you receive the clearance letter it is sent with all required information to the Secretary of State's Office.

12. Will the Secretary of State's Office accept a faxed copy of the tax clearance?

Yes, as long as it is within the allotted 60 day timeframe indicated on the clearance letter. Because the letter is only valid for 60 days, you may need to take this into consideration when completing the request for tax clearance and not request it too soon.

If you have questions concerning the tax clearance, please contact the Missouri Department of Revenue, Tax Clearance Unit at (573) 751-9268. The fax number is (573) 522-1160.

If you have questions concerning reinstatements, please contact the Missouri Secretary of State's Office at (573) 751-4153 or toll free at (866) 223-6535.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax

Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.